

Wine/John

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON, D. C. 20224

Industry Circular No. 66-6

March 11, 1966

EVALUATION OF NEW SYSTEM OF TAXPAYMENT

Proprietors of distilled spirits plants
and others concerned:

The new system under which many of you will pay the tax on distilled spirits removed from bond will go into effect on April 1, 1966. The comments of both industry members and government officers concerned have for the most part been enthusiastic and favorable. The plan does look good; however, many an architectural design which appeared so wonderful on the drafting board has not always emerged as a completed structure without alteration and addition. So it is with the plan set out in Treasury Decision 6877. In order that we may evaluate the full practical impact of the new system, we hopefully invite your comments and help. There is one way in which you can be of immediate assistance; and that is by providing us with an item of information which you probably will have very readily available. This item is the quantity, in proof gallons, of bottled and cased controlled stock on hand on control premises at the end of each return period (beginning with the bottled and cased goods on hand at the end of March which, as of April 1, 1966, would become controlled stock under 26 CFR 170.43(g)(1)).

We will appreciate it if you will enter the following information on a separate sheet (preferably 8" x 10 1/2") for each return period:

"Bottled and cased controlled stock on hand on control
premises as of the close of business for the return
period ending (date): _____ proof gallons."

Please place your plant name and number on each sheet and attach them to your monthly report on Form 2733 when submitted to the Assistant Regional Commissioner.

If you have other information, comments, or suggestions which you believe may be pertinent to our evaluation of the system, please address them to your Assistant Regional Commissioner, Alcohol and Tobacco Tax.

Ralph H. Alkire

Ralph H. Alkire
Acting Director, Alcohol and Tobacco Tax Division